



MOTOR CARRIER DIVISION
555 WRIGHT WAY
CARSON CITY, NV 89711-0600
(775) 684-4711
fax (775) 684-4619
www.dmvnv.com

Fuel Tax Refund Request Form (MC45)

For office use only

Postmark Date

Please Print or Type

Part 1, Identifying Information

Account # _____ Period Beginning ____/____/____ and Ending ____/____/____

Name _____ FEIN/SSN _____

Mailing Address _____

City _____ State _____ Zip Code _____

Location of Records _____

Account Number(s) and Jurisdiction(s) Issued _____

Registration/IRP _____ Special Fuel/IFTA _____ Supplier/Dealer _____

Non-Nevada based carriers must submit copies of their registrations with Nevada listed or copies of Nevada trip permits covering the time period of the refund request.

Total Nevada taxable gallons reported on IF/IN Return(s) *(If applicable)* _____

Return Period(s) *(must correspond with refund period)* _____

Indicate type of fuel claimed for a refund *(use a separate claim form for each fuel type)*

☐ Diesel ☐ Kerosene ☐ LPG (Propane) ☐ CNG ☐ A-55 *(Complete and attach Part 2)*

☐ Gasoline ☐ Gasohol *(Complete and attach Part 3)*

How was fuel purchased? ☐ Bulk ☐ Purchased at the pump

Total Refund Requested _____

Special Fuel *(from Part 2)* _____ or Motor Fuel Refund Requested *(from Part 3)* _____

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this refund request form, including the documentation attached, and to the best of my knowledge and belief, it is true, correct and complete.

Printed Name of Taxpayer _____

Printed Name of Preparer if other than Taxpayer _____

Signature of Taxpayer _____

Signature of Preparer if other than Taxpayer _____

Title _____

Title _____

(_____) _____
Telephone Date

(_____) _____
Telephone Date

Part 2, Special Fuels (Diesel, CNG, LPG, or A-55 Only)

Total Special Fuel Gallons claimed for a refund of the tax:

A. Off-road Equipment _____ D. Reefer Unit w/separate tank _____

B. Home Heating _____ E. Licensed Supplier _____

C. Government _____ F. Other (specify) _____

Power Take offs (PTO) usage:

Unit Type	Net Gals/Unit Type	(x) PTO %	PTO Usage (net gal*PTO%)	Unit Type	Net Gals/Unit Type	(x) PTO %	PTO Usage (net gal*PTO%)
a. Boom Truck w/block		10%		l. Sweeper truck		20%	
b. Car carrier w/hydraulic winch		10%		m. Tank truck (other than a milk or pneumatic tank)		24%	
c. Dump truck		23%		n. Truck for distributing hot asphalt		10%	
d. Garbage truck w/compactor		20%		o. Truck w/cement mixer		30%	
e. Line truck w/digger or derrick		20%		p. Truck w/dump trailer		15%	
f. Mobile Crane		42%		q. Truck w/milk tank		30%	
g. Refrigeration truck		15%		r. Truck w/pneumatic tank		15%	
h. Sanitation truck		15%		s. Truck w/pump for cleaning sewer or cesspool		90%	
i. Semi-wrecker truck		35%		t. Truck w/aerial lift		20%	
j. Service truck w/jack hammer or pneumatic drill		15%		u. Truck w/equipment to move a dumpster or cargo container		23%	
k. Snow plow		10%		v. Other (specify)			

TOTAL Special Fuel Gallons listed: _____

(All gallons **must** be rounded to the nearest **whole** gallon.)

Tax Rate: _____

X _____**Rates thru September 30, 2003** Diesel (\$0.27) Kerosene (\$0.27) LPG (\$0.064) CNG (\$0.168) A-55 (\$0.19)****Rates as of October 01, 2003** Diesel (\$0.2646) Kerosene (\$0.2646) LPG (\$0.0627) CNG (\$0.1646) A-55 (\$0.1862)

Special Fuel Refund Requested: _____

\$ _____

Part 3, Motor Vehicle Fuels (Gasoline, Gasohol Only)

Refund is claimed for non-highway use of Gasoline and/or Gasohol as indicated:

Mining _____ Contracting _____ Well Drilling _____ Railroads _____ Other (specify) _____

INVOICE NUMBER	INVOICE DATE	NUMBER OF GALLONS PURCHASED	INVOICE NUMBER	INVOICE DATE	NUMBER OF GALLONS PURCHASED

GASOLINE/GASOHOL ONLY	27 – 32 Cents (State/County)	1 Cent Tax
Total gallons purchased		
Less gallons for highway use		
Total gallons claimed for refund		
Rate of refund		.0098
Motor Vehicle Fuel Refund Amount		

County in which the fuel was taxed:

NOTE: Submit a separate claim for each county where fuel was purchased and you are claiming a refund of the tax paid. All gallons **must** be rounded to the nearest **whole** gallon.

IMPORTANT NOTICE: Please review the following table as various county rates may have changed.**EFFECTIVE RATES****Motor Fuel Rate Matrix**

COUNTY	Current Six Month Rate
01 Carson City	.3136
02 Churchill	.3136
03 Clark	.3136
04 Douglas	.2646
05 Elko	.2646
06 Esmeralda	.2646
07 Eureka	.2646
08 Humboldt	.3136
09a Lander	.2646
09b Lander	.3136
10 Lincoln	.2646
11 Lyon	.3136
12 Mineral	.3136
13 Nye	.2646
14 Pershing	.3136
15 Storey	.2646
16 Washoe	.3136
17 White Pine	.3136

Effective through
3/31/04

Effective from 4/1/04

AUTHORIZATION: (Statutes are subject to change after legislative session, please see www.leg.state.nv.us for updates)

NRS 365.370 Any person who exports any motor vehicle fuel or fuel for jet or turbine-powered aircraft from this state, or who sells any such fuel to the United States Government for official use of the United States Armed Forces, or who buys and uses any such fuel for purposes other than for the propulsion of motor vehicles or jet or turbine-powered aircraft, and who has paid any tax on such fuel levied or directed to be paid as provided by this chapter, either directly by the collection of the tax by the vendor from the customer or indirectly by the addition of the amount of the tax to the price of the fuel, must be reimbursed and repaid the amount of the tax so paid by him except as follows:

1. Refund claims must be paid by prescribed classes in accordance with the department's regulations.
2. The minimum claim for refund must be based on at least 200 gallons purchased and used in a 6-month period.
3. No refund of motor vehicle fuel taxes may be made for off-highway use of motor vehicle fuel consumed in watercraft in this state for recreational purposes.
4. A person who exports, sells, buys or uses aviation fuel for any purpose is not entitled to reimbursement of any tax paid by him on such fuel.

NRS 365.420 Time for application for refund. Except as provided in [NRS 360.235](#), all:

1. Applications for refund based upon exportation of motor vehicle fuel or fuel for jet or turbine-powered aircraft from this state must be filed with the department within 3 months from the date of exportation.
2. Other applications, together with the necessary supporting evidence, must be filed with the department within 12 months from the date of purchase.
3. Rights to refunds are forfeited if applications are not filed with the department within the times prescribed in this section.

NRS 365.380 Presentation of claim for refund; maintenance of certain records; limitation on refund of tax on motor vehicle fuel for off-highway use; department may require claimant to become dealer. [Effective January 1, 2002.]

1. A claimant for refund must present to the department a refund claim form accompanied by the original invoices showing the purchase. The refund forms must state the total amount of fuel so purchased and used otherwise than for the propulsion of motor vehicles or jet or turbine-powered aircraft and the manner and the equipment in which the claimant has used the fuel.

2. A claimant for refund of tax on motor vehicle fuel or fuel for jet or turbine-powered aircraft purchased and exported from this state shall execute and furnish to the department a certificate of exportation on such form as may be prescribed by the department.

3. An invoice to qualify for refund must contain at least:

- (a) The number of gallons of fuel purchased;
- (b) The price per gallon;
- (c) The total purchase price of the fuel; and
- (d) Such other information as may be prescribed by the department.

4. The signature on the refund claim form subjects the claimant to the charge of perjury for false statements contained on the refund application.

5. Daily records must be maintained and preserved for a period of 4 years for audit purposes of all motor vehicle fuel and fuel for jet or turbine-powered aircraft used. The record must set forth:

- (a) The piece of equipment being supplied with the fuel;
- (b) The number of gallons of fuel used in each fill; and
- (c) The purpose for which the piece of equipment will be used.

The motor vehicle fuel fills must be further classified according to whether the motor vehicle fuel was used on or off the highway.

6. If a motor vehicle with auxiliary equipment consumes motor vehicle fuel and there is no auxiliary motor or separate tank for the motor, a refund of 20 percent of the tax paid on the fuel used in the vehicle may be claimed without the necessity of furnishing proof of the amount of fuel consumed in the operation of the auxiliary equipment. The department shall, by regulation, establish uniform refund provisions for the respective classes of users who claim refunds of more than 20 percent of the tax paid.

7. No person may be granted a refund of motor vehicle fuel taxes for off-highway use when the consumption takes place on highways constructed and maintained by public funds, on federal proprietary lands or reservations where the claimant has no ownership or control over the land or highways, except when the person is under a contractual relationship with the Federal Government or one of its agencies and is engaged in the performance of his duties pursuant to that relationship. Employment of a person by the Federal Government or any of its agencies does not constitute a contractual relationship for the purpose of this subsection.

8. If, in the opinion of the department, it would be beneficial to the state for a refund claimant to become a licensed dealer or supplier, the claimant may, at the option of the department, be required to become a licensed dealer or supplier rather than a refund claimant unless the claimant chooses to claim refunds at the tax rate, less 2 percent.

NRS 366.207(5) If, within a period of 6 months, a person purchases not less than 200 gallons of special fuel in this state which is used for a purpose that is exempt from the payment of the tax on special fuel pursuant to [NRS 366.200](#), he may apply to the department for a refund in the manner prescribed in subsection 6 of [NRS 366.650](#).

NRS 366.650.1, If illegally or through error the department collects or receives any excise tax, penalty or interest imposed pursuant to this chapter, the excise tax, penalty or interest must be refunded to the person who paid the tax, penalty or interest. Except as otherwise provided in [NRS 360.235](#), a written application for a refund, stating the specific grounds therefore, must be made within 12 months after the date of payment, whether or not the excise tax, penalty or interest was paid voluntarily or under protest.

NRS 366.650.6, A person who wishes to apply for a refund of the tax on special fuel paid by him pursuant to subsection 5 of [NRS 366.207](#) must:

- (a) Submit an application for the refund on a form prescribed by the department; and
- (b) Establish to the satisfaction of the department that within a period of 6 months he purchased not less than 200 gallons of special fuel in this state which was used for a purpose that is exempt from the tax on special fuel pursuant to [NRS 366.200](#). The Department shall refund to an applicant who complies with the provisions of this subsection a refund in an amount equal to the tax paid by the applicant less the percentage allowed the special fuel supplier pursuant to [NRS 366.390](#). The Department shall refund to an applicant who complies with the provisions of this subsection a refund in an amount equal to the tax paid by the applicant less the percentage allowed the special fuel supplier pursuant to [NRS 366.390](#)

INSTRUCTIONS

VERIFICATION AND AUDIT:

The records required to substantiate this claim for a refund must be retained and be available for at least **four years from the date of the refund request**. The required records to be provided for an audit include original fuel receipts, bulk tank fuel logs, tank truck fuel logs, and equipment lists, as applicable.

FILING:

All refunds must be based on a minimum of 200 gallons. The documentation provided for a refund must fall within the period beginning and ending dates indicated at the top of the request.

INVOICES

Motor Vehicle Fuel: Original invoices must be submitted with this form and be legibly dated without strike-outs or alterations. Invoices must be filed with the department within 6 months from the date of purchase. Monthly statements or work orders are not invoices. Duplicate (1st carbon) invoices can be submitted on a separate request if the original is lost or destroyed. Requests filed with duplicate invoices will be held for six months. Original invoices must also include:

1. The month, day, and year;
2. Have the name and Nevada business address of the seller printed on the invoice or stamped with an imprinter;
3. Have the name and address of the purchaser (put in by the seller and not made out to "cash". Purchaser's name must be the same as that of the claimant; and
4. Have the number of gallons sold, the price per gallon, and the total price.

Special Fuel: A spreadsheet listing all your fuel purchases or copies of your original receipts must be submitted with this form.

Part 1, Identifying Information

Enter the following information:

1. Account number;
2. Time period for the refund request;
3. Name, Federal Identification Number or Social Security Number, mailing address, city, state, zip code and location of records if different from the mailing address;
4. Account numbers and the state/jurisdiction of issuance for your registration with copies of your registration with Nevada listed or Nevada trip permits, fuel user tax filings or supplier/dealer license;
5. Check the type of fuel claimed on the refund; and
6. Check how the fuel was purchased.

Enter the Special Fuel and Motor Vehicle Fuel refund amounts in the lines indicated.

Complete the signature lines, attach the appropriate documentation and forward the request to the Nevada Department of Motor Vehicles, 555 Wright Way, Carson City, NV 89711. This form must have a signature by the owner, partner, or corporate officer. *If the taxpayer authorizes another person to sign this MC45 Refund Request, there must be a power of attorney on file.* Any person who is paid for preparing a refund request must also sign the return as preparer.

Part 2, Special Fuels

Indicate on corresponding line (A-F), of all non-PTO fuel exemptions. Fuel used on-road or in another jurisdiction is not eligible for refund.

Power Take off (PTO) usage, for PTO equipped motor vehicles **over** 26,000 lbs., is calculated by taking the total special fuel consumed by each unit type, less gallons used off-road and/or used in another jurisdiction (net gallons); multiplied by the designated percentage for that unit type. Partial gallons are rounded to the nearest **whole** gallon.

Power Take off (PTO) usage, for PTO equipped motor vehicles **under** 26,000 lbs., is calculated by taking the total special fuel consumed by each unit type (net gallons); multiplied by the designated percentage for that unit type. Partial gallons are rounded to the nearest **whole** gallon.

Add the gallons you are claiming for a refund on lines A-F, with the eligible PTO gallons, to determine the "Total Special Fuel Gallons listed". Enter the tax rate as indicated for the corresponding fuel type. Multiply the total gallons by the tax rate and enter the Special Fuel refund requested.

****Statutory change as a result of SB471 reduces the refund by the amount of the 2% collection allowance.**

Attach a statement indicating why dyed fuel was not used in any off-road equipment. Be sure to include bulk fuel logs, an equipment list and the amount of fuel used in each type of equipment.

Part 3, Motor Vehicle Fuels

Complete this section for all refund requests on gasoline and gasohol. Check the non-highway use applicable. Enter the number, date and number of gallons purchased for each invoice attached to the request. Use additional pages if necessary.

Indicate the total gallons purchased. If the refund is for auxiliary equipment with no auxiliary motor or separate tank, multiply the total gallons by 20 percent. Subtract the 20 percent allowance or enter the total gallons claimed for refund. Enter the rate of refund from the table supplied for the State/County taxes. *Refunds will be made at the tax rate in the county of purchase, less 2 percent.* Multiply the total gallons claimed for refund by the tax rate. Indicate the county where the fuel was purchased.

NOTE: Submit a separate claim for each county where fuel was purchased.



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MC45 REFUND QUESTIONNAIRE

Please Print or Type

Please complete and mail this original questionnaire, along with your refund request, to the address shown above. Additionally, please attach an equipment list specifying unit number and vehicle description.

Applicant/Corporate Name _____

Social Security Number/FEIN _____

Account Number(s) _____

Business Mailing Address _____

City _____ State _____ Zip Code _____

(Complete if different from mailing address)

Address where records are kept _____

City _____ State _____ Zip Code _____

Contact person's name and telephone number _____ (____) _____

Brief description of business operations

Bulk Fuel Tank(s) capacity (gallons) _____

Physical location of bulk fuel tank(s) _____

Are Tank(s) Metered? ☐ Yes ☐ No

If yes, are they located above ground? ☐ Yes ☐ No

Are bulk tank and fuel truck tank logs maintained with the number of gallons specified by equipment number? ☐ Yes ☐ No

Are bulk tank inventories reconciled? ☐ Yes ☐ No

If yes, ☐ Daily ☐ Monthly ☐ Quarterly

Are odometer readings recorded for highway use vehicles? ☐ Yes ☐ No

If yes, ☐ Daily ☐ Monthly ☐ Quarterly

Please list the suppliers from whom you purchase fuel _____

Equipment List

[illegible]